

1994-95 Notice of Property Tax Levy and Publication Forms and Instructions for Noneducation Municipal Corporations



Form LB-50 & M-5

Publication Forms

Instructions

This booklet contains the forms you need to publish the budget and certify the levy to the assessor.

LB-50 certification form

Each municipal corporation in Oregon must certify its 1994-95 property tax levy to the county assessor by July 15, 1994. Form LB-50, the Notice of Property Tax Levy for noneducation districts, is used to certify the levy. If you can't file by July 15, you **must** request an extension of time in advance, **in writing**, from the county assessor.

M-5 categorization form

Local government units or other entities whose taxes are required to be on the tax roll must certify by submitting this form to their county assessor by July 15, 1994. If you use the LB-50 form, you must also complete this form.

Publication forms

The publication forms must be completed and published, mailed, or posted following approval of the proposed budget by the budget committee. The forms, required by ORS 294.416 and 294.386, present a summary of the approved budget and notice of the budget hearing. The department provides forms in this booklet for the published budget and hearing notice. They are:

Notice of Budget Committee Meeting

Second Notice of Budget Hearing

Form LB-1 — Notice of Budget Hearing and Financial Summary

Form LB-2 — Funds Not Requiring a Property Tax to be Levied

Form LB-3 — Funds Requiring a Property Tax to be Levied

Form LB-4 — Identification of Funds by Unit/Program

These forms and instructions for completing them are included in this booklet.

Note: Education districts don't use these forms. Schools, education service districts, and community colleges use forms ED-50, ED-1, ED-2, and ED-3.

Where to get help

If you need help with the forms in this booklet, refer to the manuals provided by the Department of Revenue for information. If you still need help, contact your county assessor or telephone your assigned budget analyst in the Finance and Taxation Unit, Local Government Section, Oregon Department of Revenue, 955 Center Street NE, Salem OR 97310, or call (503) 945-8293. TDD (hearing or speech impaired only): (503) 945-8617.

Important: Don't use outdated forms

Instructions for Form LB-50

Notice of Property Tax Levy for Noneducation Districts

Form LB-50 is used to certify the taxing district's property tax levy to the county assessor.

General instructions

In the spaces at the top of this form, fill in:

- The name of the county being certified.
- The date the resolution levying taxes was enacted,
- The name of the governing body (for example, county court, board of commissioners),
- The name of the municipal corporation and the name of the county where the district is located,
- The mailing address of the district, including city and ZIP code, and
- The name, title, and daytime telephone number of a budget contact person. This person should be someone who is available for contact after the budget document is submitted to the assessor and the Department of Revenue.

Note: Oregon law (ORS 310.060) allows municipal corporations to request an extension in writing for good and sufficient reasons. This request should indicate if the district has bonded debt for which it will be levying.

Part I: Total property tax levy

Line 1. In box 1, enter the portion of the tax levy that is within your tax base. This amount can't be more than the amount figured in Part II, line 11, of this form (Tax Base Worksheet).

Line 2. In box 2, enter the total of all one-year levies outside the tax base.

Line 3. In box 3, enter the total of all continuing levies (millage or fixed).

Line 4. In box 4, enter the total of all serial levies.

Note for boxes 2, 3, and 4. Be sure to show all the required information about these levies in Part III of this form.

Line 5. In box 5, enter the tax levy needed for the payment of bonded indebtedness.

Line 6. Add boxes 1 through 5. This figure is the total amount to be raised by taxation. The amount in box 6 can't be greater than the amount published by the taxing district in the required legal notice (see "Total Property Tax Levy" on page 8).

Note: Do not fill in the boxes in the column listed for Department of Revenue use only.

Part II: Tax base worksheet

Line 7. Fill in the date and the amount of the most recent voter-approved tax base.

Line 8. In boxes 8a, 8b, and 8c, fill in only the tax base portion of the last three levies and the years of those levies.

Note: This is the amount of the tax base actually levied, not the amount that could have been levied.

Line 9. In box 9a, enter the largest tax base levy shown on line 8. In box 9b, enter the result of multiplying the amount in box 9a by 1.06.

Note: This is a constitutional limitation and can not be rounded up.

Note: Complete lines 10 and 11 only if tax base adjustments are necessary because of annexations effective during the fiscal year July 1, 1993, through June 30, 1994.

Line 10. If the municipal corporation annexed property during the 1993-94 fiscal year, complete Part IV (Annexation Worksheet) on the back of this form. Then enter the amount from box 7, Part IV, on line 10.

Line 11. Enter the amount of the tax base, adjusted for annexation increases during 1993-94. The adjusted tax base is the larger of:

- box 7 plus box 10, if the amount in box 7 has never been levied in full, or
- box 9b plus box 10.

Part III: Schedule of all special levies

Use this schedule to provide information on all special voter-approved levies of the municipal corporation. This includes one year, continuing, and serial levies. **Do not include tax base or bonded debt levies.** Districts levying millage levies should fill in the assessed value used to compute the total levy amount requested. See the **Budget Manual for Municipal Corporations** (Rev. 12-92) for help in determining this amount.

Part IV: Annexation worksheet

Use this worksheet to figure your tax base increase from annexations which were effective from July 1, 1993, through June 30, 1994.

Sample

Note: If you need help with these forms, refer to the manuals provided by the Department of Revenue for information. If you still need help, contact your county assessor or the Finance and Taxation Unit, Oregon Department of Revenue, 955 Center St. NE, Salem OR 97310, telephone (503) 945-8293.

1994-95
FORM LB-50
NOTICE OF PROPERTY TAX LEVY

To assessor of Sample County

On June 24, 1994, the Board of Directors of Sample District, Municipal Corporation, levied taxes as follows:

1234 Any Street
Mailing Address of District

Illustration OR 97000

Ann Example Budget Officer (503) 378-000 7/6/94

Department of Revenue Use Only

PART I: TOTAL PROPERTY TAX LEVY

1. Levy within the tax base (cannot exceed box 11, Part II)	1. 53,753	1.
2. One-year levies (outside tax base) (itemize these levies in Part III)	2.	2.
3. Continuing levies (millage and fixed) (itemize in Part III)	3.	3.
4. Serial levies (itemize in Part III)	4. 5,000	4.
5. Amount levied for payment of bonded indebtedness	5. 3,000	5.
6. TOTAL AMOUNT to be raised by taxation (add boxes 1 through 5)	6. 61,753	6.

PART II: TAX BASE WORKSHEET (If an annexation occurred in the preceding fiscal year, complete Part IV first)

7. VOTED TAX BASE, if any May, 1993

8. CONSTITUTIONAL LIMITATION — Tax base portion of preceding three levies actually levied.

Actual Amount Levied 8a. 44,027	Fiscal Year 91-92	Actual Amount Levied 8b. 45,668	Fiscal Year 92-93	Actual Amount Levied 8c. 50,099	Fiscal Year 93-94
------------------------------------	----------------------	------------------------------------	----------------------	------------------------------------	----------------------

9. Largest of 8a, 8b, or 8c 50,099 multiplied by 1.06 = 53,104.94

10. Annexation increase (from Part IV, box 7, on back of form) 649.03

11. Adjusted tax base (largest of box 9b plus box 10; or box 7 plus box 10) 53,753.97

PART III: SCHEDULE OF ALL SPECIAL LEVIES — Enter all special levies on this schedule. If there are more than three levies, attach a sheet showing the information for each.

Type of levy (one-year, serial, or continuing)	Purpose (operating, capital construction, or mixed)	Date voters approved (or date measure authorizing tax levy)	First year levied	Final year to be levied	Total tax levy authorized per year by voters or rate if tax rate serial or millage levy	Amount of tax levied this year as a result of voter approval
3-year Serial	Operating	June 23, 1994	94-95	96-97	15,000	5,000

Enter value used to compute millage levies or tax rate serial levies

100-001-000 (Rev. 5-92)

PART IV: ANNEXATION WORKSHEET

Area	Effective Date of Annexation	Assessed Value of Annexed Area as of 7-1-93
A	February 11, 1994	180,000
B	March 27, 1994	330,000
C		
D		

If more than four annexations, attach sheet showing the above information for each annexation.

2. Total assessed value of annexed areas (sum of A through D) 510,000

3. Tax base levied by annexing entity for fiscal year 1993-94 50,099

4. Assessed value of annexing entity on July 1, 1993 41,725,000

5. Tax base rate of annexing entity (divide box 3 by box 4) 0.0012006

6. Annexation increase (multiply box 2 by box 5) 612.30

7. TOTAL ANNEXATION INCREASE (multiply box 6 by 1.06) 649.03

Enter this amount in box 10, Part II, on back of form

PART V: LIMITATIONS PER OREGON REVISED STATUTES

A. Certain Municipal Corporations — See the ORS chapter under which the municipal corporation was formed. THIS SECTION DOES NOT APPLY TO ALL MUNICIPAL CORPORATIONS. Does NOT apply to Bond Limitations.

1. Value of municipal corporation from most recent tax roll

2. Statutory limitation of municipal corporation per ORS Formation Chapter

3. Total dollar amount authorized by statutory limit (box 1 multiplied by box 2) (Total of Part I, lines 1, 2, 3, and 4, cannot exceed this amount.)

File with your assessor no later than JULY 15, unless granted an extension in writing.

Enter the date the resolution levying taxes was enacted, the name of the governing body (for example, county court, board of commissioners), the name of the municipal corporation, and the name of the county.

Tax levy within your tax base.

Tax bases actually levied.

9a — the largest tax base levy shown.

Complete Part IV.

Annexation adjusted tax base.

Include one-year, continuing, and serial levies.

See Annexation Worksheet instructions.

Applies only to districts that are subject to statutory limitations. Contact your county assessor.

Note: If you do not use the increased tax base resulting from the annexation in the first year, the extra increase is lost.

Line 1. Enter the effective date(s) of any annexation(s) that took place during the 1993-94 fiscal year, and the July 1, 1993 assessed value of the annexed property.

Line 2. Add the amounts in A through D, line 1. This sum is the total assessed value of all annexations effective during fiscal year 1993-94.

Line 3. Enter the tax base actually levied by the annexing entity for the fiscal year 1993-94. The annexing entity is the municipal corporation that annexed the property or properties.

Line 4. Enter the total assessed value of the annexing entity as of July 1, 1993. That amount is the 1993-94 assessed value.

Line 5. Divide box 3 by box 4. The result is the tax base rate for the annexing entity from the 1993-94 fiscal year. Carry the result out seven decimal places and truncate.

Line 6. Multiply the amount in box 2 (total assessed value of all annexed areas) by the tax base rate shown in box 5. The result is the tax base increase due to annexation during 1993-94.

Line 7. To figure the total annexation tax base increase, multiply the amount in box 6 by 1.06. **Do not round up.** Enter the result here in box 7 and

in box 10, Part II (Tax Base Worksheet) on the front of Form LB-50.

Part V: Limitations set by Oregon revised statutes

This section applies only to those taxing districts that are subject to statutory levy limitations.

Section A applies to certain municipal corporations such as health districts, parks and recreation districts, and vector control districts. This section does not apply to statutory provisions affecting bond limitations.

Line 1. Enter the value of the taxing district from the most recent tax roll.

Line 2. Enter the statutory limitation specified in the ORS chapter (example: .00025% of value).

Line 3. Multiply box 1 by box 2. The result is the maximum amount the taxing district can levy, excluding bonded indebtedness.

Note: If you need help with this form, refer to the manuals provided by the Department of Revenue for information. If you still need help, contact your county assessor or the Finance and Taxation Unit, Local Government Section, Oregon Department of Revenue, 955 Center St. NE, Salem OR 97310, telephone (503) 945-8293. TDD (hearing or speech impaired only): (503) 945-8617.

The Publication Forms

The four forms

Every taxing district must publish information about its approved budget. The publication forms (Forms LB-1, LB-2, LB-3, and LB-4) are used for this purpose. The publication forms provide interested persons with important information about the budget.

Special Note for Urban Renewal Agencies: Urban renewal agencies are subject to the Local Budget Law and must complete the process separately from the parent municipality (county or city). Urban renewal agencies receive tax increment revenues, but they have no authority to levy an ad valorem tax. Most budget forms are used by districts which do levy ad valorem taxes. Tax increment revenue is derived from the property tax system and has many of the aspects of an ad valorem tax. Nonetheless, it is important that urban renewal agencies be careful in how they characterize tax increment revenue.

Urban renewal agencies correctly classify tax increment revenue as a resource other than property taxes

to be levied. Line 11 and lines 13-20 on the LB-1 form relate only to ad valorem property taxes which are levied. These lines should not be used by urban renewal agencies to report tax increment revenue. Tax increment revenue should be included in line 10 "Total Resources Except Property Taxes."

The LB-3 form is designed to be used to report funds which require ad valorem property taxes to be levied. Urban renewal agencies should not use this form. Urban renewal agencies should use the LB-2 to publish fund detail.

Urban renewal agencies should not file the LB-50 form with the assessor. Use of this form is limited to districts which levy an ad valorem tax.

Note: If your budget has only one fund, you need only publish the LB-1 form.

Form LB-1, Notice of Budget Hearing and Financial Summary, contains three items:

1. Legal notice of the time and place of the budget hearing.

Sample publication forms

Note: If you need help with these forms, refer to the manuals provided by the Department of Revenue for information. If you still need help, contact your county assessor or the Finance and Taxation Unit, Oregon Department of Revenue, 955 Center St. NE, Salem OR 97310, telephone (503) 945-8293.

FORM LB-1 **NOTICE OF BUDGET HEARING** ☐ Republication

A meeting of the Board of Directors will be held on May 20, 1994 at 8:00 a.m. at Sample Fire Hall, 123 Main Street. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 1994 as approved by the Sample District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Sample Fire Hall 123 Main Street between the hours of 9 a.m. and Noon. This certifies that the budget was prepared on a basis of accounting that is ☒ consistent; ☐ not consistent with the basis of accounting used during the preceding year. Major changes, if any, and their effect on the budget, are explained below.

City: Sample Illustration: May 4, 1994 Chairperson of Governing Body: A. Test Telephone Number: (503) 378-0000

FINANCIAL SUMMARY		Adopted Budget This Year — 1993-94	Approved Budget Next Year — 1994-95
TOTAL OF ALL FUNDS			
Anticipated Requirements	1. Total Personal Services	58,025	58,870
	2. Total Material and Services	28,600	31,000
	3. Total Capital Outlay	15,625	17,000
	4. Total Debt Service	3,220	2,750
	5. Total Transfers	5,000	6,000
	6. Total Contingencies	10,000	
	7. Total All Other Expenditures and Requirements	2,800	2,800
	8. Total Unappropriated or Ending Fund Balance	123,270	120,500
9. Total Requirements — add lines 1 through 8	123,270	120,500	
Anticipated Resources	10. Total Resources Except Property Taxes	73,959	63,687
	11. Total Property Taxes Required to Balance Budget	49,311	56,813
Anticipated Tax Levy	12. Total Resources — add lines 10 and 11	123,270	120,500
	13. Total Property Taxes Required to Balance Budget (line 11)	49,311	56,813
	14. Plus: Estimated Property Taxes Not to be Received	0	0
Tax Levies By Type	A. Loss Due to Constitutional Limits	4,288	4,940
	B. Discounts Allowed, Other Uncollected Amounts	53,599	61,753
	15. Total Tax Levy — add lines 13 and 14	50,099	53,753
	16. Levy Within the Tax Base		
	17. One-Year Levy Outside the Tax Base		
Total Indebtedness	18. Serial and Continuing Levies	3,500	5,000
	19. Levy for Payment of Bonded Debt	3,500	3,000
	20. Total of Lines 16 through 19 (equals line 15)	53,599	61,753

STATEMENT OF INDEBTEDNESS

Debt Outstanding ☐ None ☒ As Summarized Below Debt Authorized, Not Incurred ☐ None ☒ As Summarized Below

	Debt Outstanding		Debt Authorized, Not Incurred	
	July 1, 1994-95 Approved Budget Year	July 1, 1994-95 Approved Budget Year	July 1, 1994-95 Approved Budget Year	July 1, 1994-95 Approved Budget Year
Long-Term Debt				
Bonds	250,000			
Interest Bearing Warrants				
Other				
Total Indebtedness	250,000			

This budget includes the intention to borrow in anticipation of revenue ("Short-Term Borrowing") as summarized below:

FUND LIABLE	Estimated Amount to be Borrowed	Estimated Interest Rate	Estimated Interest Cost

120-104-021 (Rev. 9-93)

The chairperson of governing body signs the Notice of Budget Hearing to attest that the budget is prepared on a basis consistent with that of the prior year.

Financial Summary shows total of expenditures of all funds. For example:
\$ 5,000 — from General Fund (LB-3)
\$12,000 — from General Fund (LB-2)

Prior years' taxes go on line 10.

Estimate the amount the district will lose because of the constitutional limits (line 14a).

The percentage you use to figure estimated taxes not to be received should be the same for all funds (line 14b).

The actual tax levy can not be larger than the amount on this line unless the budget is republished (ORS 294.435).

The amounts on line 15 and 20 should be the same.

FORM LB-2 **FUNDS NOT REQUIRING A PROPERTY TAX TO BE LEVIED** ☐ Republication

Publish ONLY completed portion of this page. Total Anticipated Requirements must equal Total Resources.

Name of Fund	Actual Data Last Year	Adopted Budget This Year	Approved Budget Next Year
Equipment Reserve			
1. Total Personal Services			
2. Total Materials and Services			
3. Total Capital Outlay			12,000
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements		10,000	
8. Total Unappropriated or Ending Fund Balance	0	10,000	12,000
9. Total Requirements	0	10,000	12,000
10. Total Resources Except Property Taxes	0	10,000	12,000

Name of Fund	Actual Data Last Year	Adopted Budget This Year	Approved Budget Next Year
1. Total Personal Services			
2. Total Materials and Services			
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated or Ending Fund Balance			
9. Total Requirements			
10. Total Resources Except Property Taxes			

2. A financial summary of the current year's and next year's budget.
3. A statement of indebtedness.

Form LB-1 totals amounts from the funds presented on the LB-2 and LB-3 forms.

The LB-2 and LB-3 forms summarize each fund in the budget as approved by the budget committee. The "Name of Fund" section should be completed on both the LB-2 and LB-3 forms where any fund amounts are listed.

Form LB-2 summarizes funds which are **not** levying a property tax.

Form LB-3 summarizes funds which are levying a property tax.

Form LB-4 summarizes the organizational units or programs of funds presented on the LB-2 and LB-3 forms. Common examples of organizational units or programs include the Police Department, Fire Department, and the Assessor's Office. All organizational units or programs must be summarized. This form may also be used to summarize each organizational unit by programs or activities. Note that each LB-4 form has room for summary of four units or programs plus a section to summarize any amounts which are not allocated to an organizational unit or program. This is labeled as "nondepartmental." Only one "nondepartmental" section will be filled in per fund. Amounts for contingencies and unappropriated and ending fund balances should be displayed in the "nondepartmental" section.

Note: All funds must be published if amounts were adopted for the current year budget or if amounts were expended or received for the preceding year. This is required regardless of whether the fund, organizational unit, or program is budgeted for next year. All published funds must be included in the totals on the LB-1 financial summary form.

The budget document must include:

- An actual copy or a photocopy of the newspaper clipping of the LB-1, LB-2, LB-3, and LB-4 forms, showing the date published, or
- A copy of the LB-1, LB-2, LB-3, and LB-4 forms that were published, mailed, or posted, along with an affidavit giving the date of publication, mailing, or posting, and locations of posting.

Notifying the public

Local governments are required to notify the public twice before the public hearing on the budget takes place.

First notice: 15-25 days before the hearing

Publishing

Most taxing districts must notify the public by publishing the required forms not less than 15 nor more than 25 days before the scheduled budget hearing. If a newspaper of general circulation is published in the district, the district **must** publish the notice. If no newspaper is published in the district, the governing body may designate a newspaper of general circulation in the district for the required notice.

Mailing

If no newspaper is published in the taxing district, the forms may be mailed to the voters living in the district. The forms should be sent at least **20 days** before the scheduled budget hearing.

Posting

If no newspaper is published in the district **and** the total anticipated requirements (on line 9 of Form LB-1) will not exceed \$50,000, the publication forms may be posted in three conspicuous places for at least **20 days** before the scheduled budget hearing.

Filling out the forms

Start by filling out Forms LB-2 and LB-3. If any of the funds on these forms are split into organizational units or programs, use Form LB-4 to record them. When these three forms are completed, fill out Form LB-1. This is the form that summarizes all of the taxing district's funds.

Columns on the forms

All of the publication forms contain two or more columns for financial data. These columns provide data for different fiscal years, as explained below:

Last year (actual data). This column contains the actual amounts spent or received as reflected in the audited financial data for the fiscal year 1992-93. This column corresponds with column 2 of the budget detail sheet, "First Preceding Year."

This year. This column contains the amounts in the current year's adopted budget (1993-94), including supplemental budgets adopted by the governing body. This column corresponds with column 3 of the budget detail sheet, "Adopted Budget this Year," plus any changes made during the year.

Next year. This column contains the amounts for next year (1994-95) as **approved by the budget committee**. This column corresponds with the "Approved by Budget Committee" column on the budget detail sheet.

Sample publication forms

Note: If you need help with these forms, refer to the manuals provided by the Department of Revenue for information. If you still need help, contact your county assessor or the Finance and Taxation Unit, Oregon Department of Revenue, 955 Center St. NE, Salem OR 97310, telephone (503) 945-8293.

FORM LB-3
FUNDING A PROPERTY TAX TO BE LEVIED

Fill out ONLY completed portion of this page. ☐ Republish

Name of Fund	General	Actual Data Last Year 92-93	Adopted Budget This Year 93-94	Approved Budget Next Year 94-95
1. Total Personal Services		56,025	58,025	58,870
2. Total Materials and Services		24,173	26,600	31,000
3. Total Capital Outlay		13,359	15,625	5,000
4. Total Debt Service				2,070
5. Total Transfers			5,000	6,000
6. Total Contingencies				
7. Total All Other Expenditures and Requirements				
8. Total Unappropriated or Ending Fund Balance		7,193	107,250	102,940
9. Total Requirements		100,750	61,159	48,887
10. Total Resources Except Property Taxes		57,582	46,091	54,053
11. Total Prop. Taxes Received/Required to Balance		43,168	107,250	102,940
12. Total Resources (add lines 10 and 11)		100,750	46,091	54,053
13. Property Taxes Required to Balance (from line 11)				
14. Estimated Property Taxes Not to be Received				
A. Loss Due to Constitutional Limit			0	0
B. Discounts, Other Uncollected Amounts			4,008	4,700
15. Total Tax Levy (add lines 13 and 14)			50,099	58,753
16. Levy Within the Tax Base			50,099	53,753
17. One-Year Levy Outside the Tax Base				5,000
18. Serial and Continuing Levies				
19. Levy for Payment of Bonded Debt				

Name of Fund	Bond	Actual Data Last Year 92-93	Adopted Budget This Year 93-94	Approved Budget Next Year 94-95
1. Total Personal Services				
2. Total Materials and Services				
3. Total Capital Outlay				
4. Total Debt Service		3,500	3,220	2,760
5. Total Transfers				
6. Total Contingencies				
7. Total All Other Expenditures and Requirements				
8. Total Unappropriated or Ending Fund Balance		3,500	3,220	2,760
9. Total Requirements		0	0	0
10. Total Resources Except Property Taxes		3,500	3,220	2,760
11. Total Prop. Taxes Received/Required to Balance		3,500	3,220	2,760
12. Total Resources (add lines 10 and 11)			3,220	2,760
13. Property Taxes Required to Balance (from line 11)				
14. Estimated Property Taxes Not to be Received				
A. Loss Due to Constitutional Limit			280	240
B. Discounts, Other Uncollected Amounts				
15. Total Tax Levy (add lines 13 and 14)			3,500	3,000
16. Levy Within the Tax Base				
17. One-Year Levy Outside the Tax Base				
18. Serial and Continuing Levies				
19. Levy for Payment of Bonded Debt			3,500	3,000

Fill out Form LB-4 only for funds which have organizational units or programs.

FORM LB-4
SUMMARY OF ORGANIZATION UNIT/PROGRAM BY FUND

Fill out ONLY completed portion of this page. ☐ Republish

Name of Unit/Program	General	Actual Data Last Year 92-93	Adopted Budget This Year 93-94	Approved Budget Next Year 94-95
1. Total Personal Services		28,013	29,012	29,435
2. Total Materials and Services		12,087	14,300	15,500
3. Total Capital Outlay		4,329	13,000	3,000
4. Total Debt Service				
5. Total Transfers				
6. Total Contingencies				
7. Total All Other Expenditures and Requirements				
8. Total Unappropriated or Ending Fund Balance				
9. Total Requirements		44,429	56,312	47,935

Name of Unit/Program	General	Actual Data Last Year 92-93	Adopted Budget This Year 93-94	Approved Budget Next Year 94-95
1. Total Personal Services		16,263	16,996	17,250
2. Total Materials and Services		8,263	11,995	12,350
3. Total Capital Outlay		8,900	1,025	1,500
4. Total Debt Service				
5. Total Transfers				
6. Total Contingencies				
7. Total All Other Expenditures and Requirements				
8. Total Unappropriated or Ending Fund Balance				
9. Total Requirements		33,426	30,016	31,100

Name of Unit/Program	General	Actual Data Last Year 92-93	Adopted Budget This Year 93-94	Approved Budget Next Year 94-95
1. Total Personal Services				
2. Total Materials and Services				
3. Total Capital Outlay				
4. Total Debt Service				
5. Total Transfers				
6. Total Contingencies				
7. Total All Other Expenditures and Requirements				
8. Total Unappropriated or Ending Fund Balance				
9. Total Requirements				

Name of Unit/Program	General	Actual Data Last Year 92-93	Adopted Budget This Year 93-94	Approved Budget Next Year 94-95
1. Total Personal Services		11,749	12,017	12,185
2. Total Materials and Services		3,823	2,305	3,150
3. Total Capital Outlay		190	1,500	500
4. Total Debt Service				
5. Total Transfers				
6. Total Contingencies			5,000	6,000
7. Total All Other Expenditures and Requirements				
8. Total Unappropriated or Ending Fund Balance		900		
9. Total Requirements		16,662	20,922	23,985

Summarizing expenditures and resources

All four publication forms include nine or more lines for summarizing fund expenditures and resources. These are explained below:

Expenditures

Total personal services. This amount includes all salaries, fringe benefits, and other costs associated with salaries.

Total materials and services. This includes contractual and other services, materials, supplies, and other miscellaneous charges.

Total capital outlay. This amount includes land acquisition, buildings, improvements, machinery, and equipment.

Total debt service. This is the amount set aside for payment of debt. It includes both short-term debt (usually in the General Fund) and long-term debt (in the Debt Service Fund).

Total transfers. This includes amounts transferred from one fund to another within the municipal corporation.

Total contingencies. This is the amount set aside for unforeseen events in the budgeted year.

Total all other expenditures and requirements. This amount is for publication purposes only. Includes special payments, reserves for future expenditures, and any other requirement that doesn't fit in any other specific category.

Total unappropriated or ending fund balance. This is the total amount set aside under ORS 294.371 to provide for funds between July 1, 1995, and the time when enough new revenues are on hand to meet cash flow needs of the fund.

Resources

Forms LB-1 and LB-3 ask for detailed information about resources. For purposes of these forms, all resources can be divided into two main categories. These are (1) ad valorem property taxes, and (2) all other resources.

The "property taxes" category includes **only** ad valorem taxes for the budgeted year. The other category includes all other types of resources from grants and gifts to prior years' taxes to be received in the budgeted year. Only line 10 on Form LB-1 and Form LB-3 deal with "all other resources." The remaining lines deal with property tax amounts. Some of these are explained in the following:

Total property taxes required to balance budget. This is the amount of property taxes

approved by the budget committee and necessary to balance the budget.

Estimated property taxes not to be received. This has been split into two separate categories. The loss due to constitutional limits is the amount estimated by the district that will be lost when the assessor reduces taxes on property to fit under the general government limit. The second part is the amount estimated for those who won't pay their taxes during 1994-95 and discounts granted for timely payments.

Total property tax levy. This is the total amount of all ad valorem taxes that the district is planning to levy. The district will **not** be allowed to levy in excess of this published amount.

Notice of budget hearing and statement of indebtedness

Form LB-1 contains information in addition to the financial summary of fund resources and expenditures.

Notice of budget hearing. This notice tells the public when and where the public hearing will take place. It also states where copies of the budget are located and provides other information.

Statement of indebtedness. This section summarizes the district's authorized and outstanding debt. The first section is for long-term debt. The second is for short-term debt.

Long-term debt. This part offers information about debt outstanding and debt authorized but not yet incurred.

In the columns labeled "July 1, 1994-95 Approved Budget Year," enter the amounts expected to be outstanding or authorized on July 1, 1994.

Short-term debt. This part is generally used to record authorized "tax anticipation notes." These provide funds between the start of the budgeted fiscal year and the receipt of the first tax turnovers in November.

Second notice: 8-14 days before the hearing

The second notice must be published. This must be done not less than 8 nor more than 14 days before the hearing. The publication requirements for this notice are determined by the method used for the first notice.

If first notice is published:

If the first notice is published, the second notice should state:

1. The time and place of the budget hearing.
2. The date and name of the newspaper in which the first notice was published.

If first notice is mailed or posted:

If the first notice is mailed or posted, the second notice must be published in a newspaper of general circulation in the district. It should state:

1. The date, time, and place of the budget hearing.
2. The place where the complete budget is available for inspection during regular business hours.
3. The total budget requirements and proposed tax levy.
4. The change in the amount of the proposed tax levy from the current year's tax levy.
5. The place where copies of the budget or parts of the budget may be obtained.

Second Notice of Budget Hearing

You may use the "Second Notice of Budget Hearing" form included in this booklet. Use Section A if the first Notice of Budget Hearing was published in a newspaper. Use Section B if the first Notice of Budget Hearing was given by mail or posting. Regardless of which form is used, the second notice must be published. There are no provisions for this notice to be mailed or posted.

Special Instructions for Section B—Second Notice of Budget Hearing

Total Budget Requirements. Enter the total budget requirements for the budgeted year from the 1994-95 column, line 9, of the Form LB-1 in this box.

Last Year's Total Levy Amount. Enter the total tax levy in the process of collection from 1993-94 column, line 15, of the Form LB-1 in this box.

This Year's Total Levy Amount. Enter the total of this year's levy from the 1994-95 column, line 15, of the Form LB-1 in this box.

Change from Last Year. Enter the dollar amount of the difference between the two years in this box. Subtract the total 1993-94 levy amount from the proposed 1994-95 levy amount.

For more information

If you need help with these forms, refer to the manuals provided by the Department of Revenue for information. If you still need help, contact your county assessor or the Finance and Taxation Unit, Local Government Section, Oregon Department of Revenue, 955 Center St. NE, Salem OR 97310, telephone (503) 945-8293. TDD (hearing or speech impaired only): (503) 945-8617.

WHO MUST USE THIS FORM

Local governmental units whose taxes are required to be on the tax roll and those districts and nongovernmental entities who exercise their option to place their taxes or other charges on the tax roll must certify by submitting this form to their county assessor by July 15, 1994. If you use the LB/ED-50 forms (required by the Department of Revenue for districts levying ad valorem tax), you must also complete this form.

If your district is imposing any of the following items, you must declare them on this form:

- 1) Ad valorem taxes, such as tax base, special levy, bonded debt, etc.
- 2) Other taxes, fees, charges, and special assessments, such as for water, irrigation, road, drainage, etc., which may be placed on the roll.
- 3) Urban renewal agencies that use tax increment financing.

Identify by category

This form notifies the assessor which items are to be placed on the tax roll. In addition to declaring the dollar amount of any tax, fee, charge, or assessment, you must declare the amount by category. These categories are:

Education

Generally, these are taxes imposed by a unit of government whose main purpose is to provide educational services, i.e., school districts, ESDs, community colleges.

General Government

Generally, these are taxes imposed by a unit of government whose main purpose is to perform governmental operations other than educational services.

Excluded from Limitation

These are taxes, fees, charges, and special assessments not limited by Section 11b, Article XI of the Oregon Constitution.

If you have questions about the correct category of your tax, consult your legal counsel and/or the statewide organization representing your district.

INSTRUCTIONS

Certification

This form certifies to the county assessor that your district has the responsibility and authority to place a tax, fee, charge, assessment, levy, or tax increment amount on the tax roll. This also certifies the categories into which the amounts are placed.

Please provide the following information:

- Name of your district or agency.
- Name of county in which your district lies.
- Name, signature, and telephone number of your certifying officer.
- Your district mailing address.

Part 1: Total Property Tax Levy

Each of the seven items requested in Part 1 can be completed with information from the LB-50 or ED-50. Each levy must be identified under the categories of Education, General Government, and/or Excluded from Limitation. A total for each line is also required.

Certification Form	LB-50	ED-50
Line 1, enter amount from.....	line 1	line 1
Line 2, enter amount from.....	line 2	line 4
Line 3, enter amount from.....	none	line 2
Line 4, enter amount from.....	none	line 3
Line 5, enter amount from.....	line 3	none
Line 6, enter amount from.....	line 4	line 5
Line 7, enter amount from.....	line 5	line 6
Line 8, the total shown under Totals must equal the amount on LB-50, line 6 or ED-50, line 8.		

Part 2: Special Assessments, Fees, and Charges

Taxing districts such as counties and cities may have charges that fall into this area. Some special districts, such as irrigation, water and road districts, may also impose a special assessment on the properties within their boundaries. Some nongovernmental entities may also have specific statutory authority to place charges on the roll. These certified charges may be calculated on an ad valorem basis or by another unit of measurement, such as by property, acre, or frontage foot.

Use a separate line for each category. For example, a district may have a portion for operations and maintenance which would be under the General Government category. This would be on one line. The district may have a portion to pay for excluded bonded debt. This would be on a separate line.

List the specific charge(s) on the available line(s) under the heading, "Description of tax on property."

Describe the tax, i.e., ad valorem, sewer assessment, or specific unit of measurement. Determine the total of each type of charge. Place the total dollar figure in the appropriate category.

Attach a complete listing of properties, by assessor's account number, to which fees, charges, and assessments are imposed. Show the amount of the fees, charges, or assessments which are imposed uniformly on the properties, i.e. each property will

pay the same dollar amount. If the fees, charges, or assessments are not uniform, i.e. the amounts are calculated differently for each property, show the amount imposed on each property.

Part 3: Urban Renewal Agency

NOTE: An urban renewal agency must combine all plan areas on one certification form. Agencies must include a schedule that lists the required information on a plan area basis.

There are several ways to fill in Part 3 based on the preferences of the urban renewal agency. Usually, the actual amount of tax increment revenue will not be known by July 15. This is the date this form must be filed with the assessor.

Line 1. The urban renewal agency shall enter the total dollars or percentage of the tax increment

revenue, if any, to be received from this year's increment that will be excluded from limitation.

Line 2. The urban renewal agency shall enter the total dollars or percentage of tax increment revenue to be received from this year's increment that will be subject to general government limits.

Line 3. The urban renewal agency shall enter the total dollars or percentage of the tax increment revenue not to be collected. The words "remainder" or "rest" may be entered to indicate any amounts in excess of the amounts listed in lines 1 and 2.

Agencies should use the percentage columns only for 100 percent amounts. If the agency certifies for more than one category only the dollar column should be used. If there is more increment revenue available, the assessor will extend only up to the maximum listed. The words "balance available" or "all" can be entered on any line in lieu of a dollar amount.

1994-95
M-5
INTENT TO IMPOSE A TAX, FEE, ASSESSMENT, OR CHARGE ON PROPERTY

Check here if this is an amended form.

Certification

Sample County has the responsibility and authority under Oregon Revised Statutes to place this tax, fee, charge, assessment or levy, or collect tax increment revenue on the tax roll of Sample County under the categories indicated below.

L. M. Chair
Certifying Officer (Signature)
July 6, 1994
Date Certified
(503) 378-9000
Phone Number

P. O. Box 35
City, State, ZIP
Sample, Oregon 97000

PART 1: Total Property Tax Levy

	Education	General Government	Excluded From Limitation	TOTALS
1. Levy within the tax base		750,000		750,000
2. One-year levies (outside of tax base)				
3. School safety net portion				
4. One-year levies (outside of safety net authority)				
5. Continuing levies		12,000		12,000
6. Serial levies				
7. Amount levied for payment of bonded indebtedness			250,000	250,000
8. Total by category		762,000	250,000	1,012,000 (Must equal LBED-90 total)

PART 2: Special Assessments, Fees, and Charges

	Education	General Government	Excluded From Limitation	TOTALS
1. Sewer Charge \$10 per account (see listing)		5,000		
2.				
3.				

If fees, charges, or assessments will be imposed on specific property within your district you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the amount of the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property. The authority for putting these assessments on the roll is ORS 310.143(1).

PART 3: Urban Renewal Agency

	Dollar Amount	Percentage
1. Amount and/or percentage excluded from limitation.	0	
2. Amount and/or percentage subject to the general government limitation.	100,000	
3. Amount and/or percentage not to be collected.	Remainder	

150-04-011 (Rev. 9-92)

PART 3: Urban Renewal Agency

	Dollar Amount	Percentage
1. Amount and/or percentage excluded from limitation.	0	
2. Amount and/or percentage subject to the general government limitation.	100,000	100%
3. Amount and/or percentage not to be collected.	0	

150-04-011 (Rev. 9-92)

The certifying officer should be someone available after the information is sent to the Department of Revenue, such as the chair of the Board of County Commissioners.

Part 1-List ad valorem tax levies by the kind of levy and the appropriate category. Only school districts could have dollar amounts on lines 3 and 4. Nonschool entities usually will not have amounts listed in the education category column.

Part 2-If your district collects a special fee, charge, or assessment based either on ad valorem or on some other unit of measurement, it must be categorized and shown in this section.

Part 3-Example 1: Either the dollar amount or the percentage of tax increment revenue available is entered in this section. In the example the Sample County Urban Renewal Agency has certified that \$1 million of the available increment revenue will be inside of the limitation, and will be subject to the general government limit, and the remaining available revenue will not be collected.

Part 3-Example 2: This shows how an urban renewal agency might certify using a percentage. The agency estimates that \$1 million in revenue is available, but wants to insure that if more becomes available it will be collected. The 100 percent in the percentage column will accomplish that.



NOTICE OF
SUPPLEMENTAL BUDGET HEARING

A public hearing on a proposed supplemental budget for _____ (District Name), _____ (County)

State of Oregon, for the fiscal year July 1, 19____ to June 30, 19____ will be held at _____ (Location)

The hearing will take place on the _____ day of _____, 19____ at _____ (Month) _____ (Time) ☐ a.m. ☐ p.m.

The purpose of the hearing is to discuss the supplemental budget with interested persons.

A copy of the supplemental budget document may be inspected or obtained on or after _____ (Date) at _____ (Location) between the hours of _____ ☐ a.m. ☐ p.m. and _____ ☐ a.m. ☐ p.m.

SUMMARY OF SUPPLEMENTAL BUDGET
PUBLISH ONLY THOSE FUNDS BEING MODIFIED

FUND:

Resource	Amount	Requirement	Amount
1.		1.	
2.		2.	
3.		3.	
Total Resources		Total Requirements	
Comments			

FUND:

Resource	Amount	Requirement	Amount
1.		1.	
2.		2.	
3.		3.	
Total Resources		Total Requirements	
Comments			

Submit two (2) copies of form M-5 to county assessor no later than July 15.



NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of _____, _____ State of Oregon,
(District Name) (County)

to discuss the budget for the fiscal year July 1, 19____ to June 30, 19____ will be held at _____
(Location)

_____. The meeting will take place on the _____ day of _____,
(Month)

19____ at _____
(Time) ☐ A.M. ☐ P.M. The purpose is to receive the budget message and document of the district.

A copy of the budget document may be inspected or obtained on or after _____ at _____
(Date) (Location)
_____, between the hours of _____
☐ A.M. ☐ P.M. and _____
☐ A.M. ☐ P.M.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

150-504-021 (Rev. 9-93)

INSTRUCTIONS

The budget officer must publish a Notice of Budget Committee Meeting at least once in a newspaper of general circulation 8 to 14 days before the committee meets to hear the budget message and receive the budget document.

The notice is to say:

- The place where the budget document is available.
- The place of the meeting.
- That the meeting is a public meeting where deliberations of the budget committee shall take place.
- That any person may discuss proposed programs with the budget committee.

A district may save publication expenses by typing their own Notice of Budget Committee Meeting in a smaller format. It is **required** that the information on the form be published, **not** the form itself.

A Use this section if the first Notice of Budget Hearing was published in a newspaper.

SECOND NOTICE OF BUDGET HEARING

A public hearing on a proposed budget for _____, _____,
(District Name) (County)

State of Oregon, for the fiscal year July 1, 19____ to June 30, 19____ will be held at _____
(Location)

The hearing will take place on the _____ day of _____, 19____ at _____
(Month) (Time) ☐ A.M. ☐ P.M.

The purpose of the hearing is to discuss the budget with interested persons. The first Notice of Budget Hearing and Financial

Summary was published in _____ on _____
(Name of Newspaper) (Date of Publication)

A copy of the budget document may be inspected or obtained at _____
(Location)

_____, between the hours of _____
☐ A.M. ☐ P.M. and ☐ A.M. ☐ P.M.

Governing Body Chairperson _____ Date _____

150-504-008 (Rev. 7-89)

B Use this section if the first Notice of Budget Hearing was given by mail or posting.

SECOND NOTICE OF BUDGET HEARING

A public hearing on a proposed budget for _____, _____,
(District Name) (County)

State of Oregon, for the fiscal year July 1, 19____ to June 30, 19____ will be held at _____
(Location)

The hearing will take place on the _____ day of _____, 19____ at _____
(Month) (Time) ☐ A.M. ☐ P.M.

The purpose of the hearing is to discuss the budget with interested persons. The first Notice of Budget Hearing and Financial

Summary was mailed or posted on _____ . A copy of the budget document may be inspected or obtained
(Date)

at _____
(Location)

between the hours of _____
☐ A.M. ☐ P.M. and ☐ A.M. ☐ P.M.

Governing Body Chairperson _____ Date _____

Total Budget Requirements	Last Year's Total Levy Amount	This Year's Total Levy Amount	Change From Last Year
\$ _____	\$ _____	\$ _____	\$ _____

150-504-008 (Rev. 7-89)